



# NORTH CAROLINA GENERAL ASSEMBLY

## REVENUE LAWS STUDY COMMITTEE

### 2019-2020 SESSION

#### AGENDA

February 12, 2020

9:30 AM

Room 1228 Legislative Building

#### Co-Chairs

Rep. Julia Howard

Sen. Paul Newton

#### Vice Chairs

Sen. Ralph Hise

Rep. Stephen M. Ross

Sen. Jerry W. Tillman

#### Members

Rep. Kelly M. Alexander, Jr.

Sen. Harry Brown

Rep. Dana Bumgardner

Rep. Becky Carney

Sen. Ben Clark

Sen. Chuck Edwards

Sen. Milton F. "Toby" Fitch

Sen. Kathy Harrington

Rep. Chris Humphrey

Sen. Bill Rabon

Rep. Robert T. Reives, II

Rep. Mitchell S. Setzer

Rep. John Szoka

Sen. Terry Van Duyn

Rep. Harry Warren

Advisory Members

Rep. John Hardister

Rep. Kelly E. Hastings

Rep. Keith Kidwell

Rep. David R. Lewis

- I. Welcome and Approval of Minutes from the January 29, 2020, Meeting**
- II. Committee Recommendation on Draft Proposal: IRC Update**
- III. Digital Property Tax & Online Learning**  
*Trina Griffin, Legislative Analysis Division*
- IV. Local Option Sales Tax (LOST) Issues**
  - **Modernizing the State's Local Sales Tax Distributions**  
*Denise Canada, Fiscal Research Division*  
*Ernest Irving, Department of Revenue*
  - **LOST Flexibility**  
*Trina Griffin, Legislative Analysis Division*
- V. Draft Proposal: Technical, Clarifying, and Administrative Changes, Part I**  
*Cindy Avrette, Legislative Analysis Division*
- VI. Adjournment**

**Next Meeting Date: Wednesday, March 11, 2020**